

Drafting Information

The principal author of these regulations is Kate Y. Hwa, Office of the Associate Chief Counsel (International). However, other personnel from the IRS and Treasury Department participated in their development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 is amended by adding entries in numerical order to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 1.6038-2 is amended to read as follows:

1. Paragraphs (f)(11), (k)(1), (k)(5) and (m) are revised.

2. Paragraph (f)(12) is added.

The additions and revisions read as follows:

§ 1.6038-2 Information returns required of United States persons with respect to annual accounting periods of certain foreign corporations beginning after December 31, 1962.

* * * * *

(f)(11) [The text of this proposed amendment is the same as the text of § 1.6038-2T(f)(11) published elsewhere in this issue of the **Federal Register**].

(f)(12) [The text of this proposed amendment is the same as the text of § 1.6038-2T(f)(12) published elsewhere in this issue of the **Federal Register**].

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(k)(1) [The text of this proposed amendment is the same as the text of § 1.6038-2T(k)(1) published elsewhere in this issue of the **Federal Register**].

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(5) * * *

Example 3. [The text of this proposed amendment is the same as the text of § 1.6038-2T(k)(5) *Example 3* published elsewhere in this issue of the **Federal Register**].

Example 4. [The text of this proposed amendment is the same as the text of § 1.6038-2T(k)(5) *Example 4* published elsewhere in this issue of the **Federal Register**].

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(m) [The text of this proposed amendment is the same as the text of § 1.6038-2T(m) published elsewhere in this issue of the **Federal Register**].

Par. 3. Section 1.6038A-2 is amended by revising paragraphs (b)(8) and (h) to read as follows:

§ 1.6038A-2 Requirement of return.

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(b) * * *
(8) [The text of this proposed amendment is the same as the text of § 1.6038A-2T(b)(8) published elsewhere in this issue of the **Federal Register**].

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(h) [The text of this proposed amendment is the same as the text of § 1.6038A-2T(h) published elsewhere in this issue of the **Federal Register**].

Mark E. Matthews,

Deputy Commissioner for Services and Enforcement.

[FR Doc. E6-9611 Filed 6-20-06; 8:45 am]

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ENVIRONMENTAL PROTECTION AGENCY**40 CFR Part 262**

[EPA-R01-RCRA-2006-0391; FRL-8186-2]

Extension of Site-Specific Regulations for University Laboratories XL Project

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The Environmental Protection Agency (EPA) is proposing to extend the expiration date of the New England University Laboratories XL Project (Labs XL Project) rule that EPA previously promulgated under the eXcellence and Leadership program (Project XL), allowing laboratories at certain universities in Massachusetts and Vermont to follow certain alternative RCRA generator requirements. In this action, EPA proposes to extend the expiration date from September 30, 2006 to April 15, 2009.

DATES: Written comments must be received by July 21, 2006.

ADDRESSES: Submit your comments, identified by Docket ID No. EPA-R01-RCRA-2006-0391, by one of the following methods:

- *www.regulations.gov:* Follow the on-line instructions for submitting comments.

- *E-mail:* biscaia.robin@epa.gov.

- *Fax:* to the attention of Robin Biscaia, (617) 918-0642.

- *Mail:* Robin Biscaia, Hazardous Waste Unit, Office of Ecosystems Protection, EPA Region I, One Congress Street, Suite 1100, Mail Code: CHW, Boston, MA 02114-2023.

- *Hand Delivery:* Robin Biscaia, Hazardous Waste Unit, Office of

Ecosystems Protection, EPA Region I, One Congress Street, Suite 1100, Mail Code: CHW, Boston, MA 02114. Such deliveries are only accepted during the EPA's normal hours of operation, and special arrangements should be made for deliveries of boxed information.

Instructions: Direct your comments to Docket ID No. EPA-R01-RCRA-2006-0391. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at www.regulations.gov, including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through www.regulations.gov or e-mail. The www.regulations.gov Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through www.regulations.gov, your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD-ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses.

Docket: EPA has established a docket for this action under Docket ID No. EPA-R01-RCRA-2006-0391. All documents in the docket are listed on the www.regulations.gov Web site. Although listed in the index, some information may not be publicly available, e.g., CBI or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy form. Publicly available docket materials are available either electronically through www.regulations.gov or in hard copy at the EPA New England Library, One Congress Street—11th Floor, Boston, MA 02114-2023, business hours Monday through Thursday 10 a.m. to 3 p.m., telephone: (617) 918-1990. Records in these dockets are available

for inspection and copying during normal business hours.

FOR FURTHER INFORMATION CONTACT: Robin Biscaia, Hazardous Waste Unit, EPA Region I, One Congress Street, Suite 1100 (CHW), Boston, MA 02114-2023, telephone: (617) 918-1642, e-mail: biscaia.robin@epa.gov.

SUPPLEMENTARY INFORMATION: In the "Rules and Regulations" section of this **Federal Register**, EPA is taking direct final action on the proposed extension of the expiration date for the Labs XL, because EPA views the extension as non-controversial, and anticipates no adverse comments. EPA has explained its reasons for the proposed extension in the preamble to the direct final rule.

If EPA receives no adverse comments, the direct final rule will take effect and the EPA will take no further action on this proposed rule. If EPA receives adverse comments, EPA will withdraw the direct final rule, by publishing a timely withdrawal in the **Federal Register** indicating that the direct final rule is being withdrawn. If the direct final rule is withdrawn, comments will be addressed in a subsequent final rule based on this proposed rule. EPA may not institute a second comment period on the subsequent final rule. Any parties interested in commenting should do so at this time.

For additional information, please see the direct final rule in the "Rules and Regulations" section of this **Federal Register**.

Dated: June 12, 2006.

Robert W. Varney,

Regional Administrator, EPA New England.
[FR Doc. E6-9753 Filed 6-20-06; 8:45 am]

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FEDERAL COMMUNICATIONS COMMISSION

47 CFR Part 1

[WT Docket No. 05-211; FCC 06-52]

Implementation of the Commercial Spectrum Enhancement Act and Modernization of the Commission's Competitive Bidding Rules and Procedures

AGENCY: Federal Communications Commission.

ACTION: Notice of proposed rulemaking.

SUMMARY: In this document the Commission seeks comment on whether the Commission should implement additional safeguards beyond those the Commission adopted in its Second Report and Order and whether the Commission should further modify its

competitive bidding rules governing benefits reserved for designed entities. The Commission also seeks comment to obtain additional evidence regarding how and under what circumstances an entity's size might affect its relationships and agreements with designated entity applicants and licensees.

DATES: Comments due August 21, 2006; Reply Comments due September 19, 2006. Written comments on the Paperwork Reduction Act proposed information collection requirements must be submitted by the public, Office of Management and Budget (OMB) and other interested parties on or before August 21, 2006.

ADDRESSES: You may submit comments, identified by WT Docket No. 05-211, by any of the following methods:

- Federal eRulemaking Portal: <http://www.regulations.gov>. Follow the instructions for submitting comments.

- Federal Communications Commission's Web Site: <http://www.fcc.gov/cgb/ecfs/>. Follow the instructions for submitting comments.

- People with Disabilities: Contact the FCC to request reasonable accommodations (accessible format documents, sign language interpreters, CART, etc.) by e-mail: FCC504@fcc.gov or phone: 202-418-0530 or TTY: 202-418-0432.

In addition to filing comments with the Secretary, a copy of any comments on the Paperwork Reduction Act information collection requirements contained herein should be submitted to Judith B. Herman, Federal Communications Commission, Room 1-C804, 445 12th Street, SW., Washington, DC 20554, or via the Internet to PRA@fcc.gov, and to Kristy L. LaLonde, OMB Desk Officer, Room 10234 NEOB, 725 17th Street, NW., Washington, DC 20503, via the Internet to Kristy_L.LaLonde@omb.eop.gov, or via fax at 202-395-5167.

For detailed instructions for submitting comments and additional information on the rule making process, see the **SUPPLEMENTARY INFORMATION** section of this document.

FOR FURTHER INFORMATION CONTACT: Brian Carter, Auctions and Spectrum Access Division, Wireless Telecommunications Bureau at (202) 418-0660. For additional information concerning the Paperwork Reduction Act information collection requirements contained in this document, contact Judith B. Herman at (202) 418-0214, or via the Internet at PRA@fcc.gov.

SUPPLEMENTARY INFORMATION: This is a summary of the *Second Further Notice of Proposed Rule Making* released on

April 25, 2006. The complete text of the *Second Further Notice of Proposed Rule Making* including attachments and related Commission documents is available for public inspection and copying from 8:00 a.m. to 4:30 p.m. Monday through Thursday or from 8:00 a.m. to 11:30 a.m. on Friday at the FCC Reference Information Center, Portals II, 445 12th Street, SW., Room CY-A257, Washington, DC 20554. The *Second Further Notice of Proposed Rule Making* and related Commission documents may also be purchased from the Commission's duplicating contractor, Best Copy and Printing, Inc. (BCPI), Portals II, 445 12th Street, SW., Room CY-B402, Washington, DC 20554, telephone 202-488-5300, facsimile 202-488-5563, or you may contact BCPI at its Web site: <http://www.BCPIWEB.com>. When ordering documents from BCPI please provide the appropriate FCC document number, for example, FCC 06-52. The *Second Further Notice of Proposed Rule Making* and related documents are also available on the Internet at the Commission's Web site: <http://wireless.fcc.gov/auctions>.

Pursuant to §§ 1.415 and 1.419 of the Commission's rules, 47 CFR 1.415, 1.419, interested parties may file comments and reply comments on or before the dates indicated on the first page of this document. *All filings related to this Further Notice of Proposed Rule Making should refer to WT Docket No. 05-211.* Comments may be filed using: (1) The Commission's Electronic Comment Filing System (ECFS), (2) the Federal Government's eRulemaking Portal, or (3) by filing paper copies. See Electronic Filing of Documents in Rulemaking Proceedings, 63 FR 24121, May 1, 1998.

- Electronic Filers: Comments may be filed electronically using the Internet by accessing the ECFS: <http://www.fcc.gov/cgb/ecfs/> or the Federal eRulemaking Portal: <http://www.regulations.gov>. Filers should follow the instructions provided on the Web site for submitting comments. Filers should follow the instructions provided on the Web site for submitting comments.

- For ECFS filers, if multiple docket or rulemaking numbers appear in the caption of this proceeding, filers must transmit one electronic copy of the comments for each docket or rulemaking number referenced in the caption. In completing the transmittal screen, filers should include their full name, U.S. Postal Service mailing address, and the applicable docket or rulemaking number. Parties may also submit an electronic comment by Internet e-mail. To get filing instructions, filers should send an e-